April 10, 2007

Daniel T. Buckley Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street, NW Washington, DC 20463

Re: Year End Report (11/28/06 ? 12/31/06), Midwest Values PAC, FEC Id. No. C00416131

Dear Mr. Buckley:

This is the response of the Midwest Values PAC (the ?Committee?) to the Commission?s request for additional information regarding the Committee?s Year End Report.

With respect to the expenditures noted by you for Consulting/Fundraising, there were all for generic activities solely on behalf of the Committee. None of these expenditures, either in whole or part, were made on behalf of specific federal candidates. If the Committee were to make expenditures on behalf of specific federal candidates, it would duly report those on Schedules B or E, as appropriate.

Similarly, with respect to the expenditures noted by you for printing and postage, all of these, too, were for generic disbursements in support of the Committee?s own activities. None of these items, either in whole or part, (1) contained express advocacy or (2) constituted public communications or voter drive activity, as defined by the Act or the Commission?s regulations.

In addition, none of these activities resulted in in-kind contributions to any candidates. As this Committee has only recently been formed, its activities have centered on establishing the Committee?s own structure and raising its own funds. In the future, when the Committee makes contributions to or expenditures on behalf of clearly identified federal candidates, it will duly report those as appropriate under the Commission?s rules.

We hope that this information clarifies all of the questions that you have.

Sincerely,

Tom Borman Treasurer